

April 10, 1978

LB 448

SENATOR NICHOL: I think that it is appropriate that he should be just as the chief of police has experience of being on the police force or an attorney going to school and having some training. I just thought that a CPA and this is supported by the CPA association and having to do with accounting of this size I thought that it would be very appropriate that the State Auditor be a CPA.

SENATOR BEREUTER: I understand and it would certainly be desirable. I'm wondering though if the primary talent...if it isn't the primary talent that is called for in the area of supervising and administration of people who are technically proficient and technically competent who would to a substantial extent be CPA's. Do you feel that it is essential that the person be a CPA in order to supervise people who are CPA's?

SENATOR NICHOL: Probably if you would get a good manager, many managers could manage CPA's who were not CPA's, I would not say that every CPA that comes down the pipe would be a good manager or could handle other CPA's. I just thought that handling large accounts like this a CPA could certainly grasp it easier than someone who had not had training in that but had a good election name.

SENATOR BEREUTER: Thank you Senator Nichol, I certainly do agree with you...

SENATOR NICHOL: May I say one thing Senator Bereuter? You will recall that in our county assessors now, they take a test before they can assume the county assessors position. This follows along somewhat in that vein.

SENATOR BEREUTER: Thank you and I do understand your concern. I do quite agree that all things being equal that it would be better if the person did have a CPA. I am quite concerned however that we begin to write into our statutory requirements whether it is administrative official or an elected official certain professional qualifications which exempt other people from serving. I want to make quite certain that those types of qualifications are really essential for service in that office be it appointive or elective. The proper thing for me to do of course would be to try and strike that amendment and I will not do that at this stage. But, this is a concern of mine and it is the reason why I am not supportive of the bill at this point. Perhaps I can offer an amendment to strike that on the Select File. Thank you.

PRESIDENT: The question is the adoption of this amendment. Record your vote. This is the Nichol amendment then. Please vote. Have you all voted? Record.

CLERK: 25 ayes, 7 nays on the adoption of Senator Nichol's amendment, Mr. President.

PRESIDENT: It is adopted. Do you have anything further?

CLERK: I have nothing further on the bill.

PRESIDENT: Senator Nichol, do you want to move the advancement of the bill? No...all we did was adopt your second

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